

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 4616  
OFFERED BY MR. BRADY OF TEXAS**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Employer Relief Act  
3 of 2018”.

**4 SEC. 2. MORATORIUM ON EMPLOYER MANDATE.**

5 Section 4980H of the Internal Revenue Code of 1986  
6 is amended by adding at the end the following new sub-  
7 section:

8 “(e) **SUSPENSION.**—This section shall not apply to  
9 any month beginning after December 31, 2014, and before  
10 January 1, 2019.”.

**11 SEC. 3. DELAY IN IMPLEMENTATION OF EXCISE TAX ON  
12 HIGH COST EMPLOYER-SPONSORED HEALTH  
13 COVERAGE.**

14 Section 9001(c) of the Patient Protection and Afford-  
15 able Care Act is amended by striking “December 31,  
16 2021” and inserting “December 31, 2022”.

